

**IF EVERYONE LISTED IN ITEM 3 IS A U.S. CITIZEN, SKIP ITEMS 10 THROUGH 14 AND GO TO ITEM 15.**

The U.S. Internal Revenue Code (IRC) requires the Social Security Administration (SSA) to withhold a 25.5 percent Federal income tax from the monthly benefits paid to beneficiaries who are neither citizens nor residents of the U.S. The tax is withheld from the benefits of all nonresident aliens except those who reside in countries that have tax treaties with the U.S. that do not permit the taxing of U.S. Social Security benefits or that provide for a lower tax rate.

For Federal income tax purposes, a person can be considered a U.S. resident, even if that person lives outside the U.S., if he or she:

- Has been lawfully admitted to the U.S. for permanent residence and that residence has not been revoked or administratively or judicially determined to have been abandoned; or
- Meets a substantial presence test. To meet this test in a given year, the person must be present in the U.S. on at least 31 days in that year, and the total number of days he or she was in the U.S. during that year and the previous two years must be at least 183 days as determined by the provisions of the IRC.

The Internal Revenue Service taxes the world-wide income of a U.S. resident who is living outside the U.S. in the same way that it taxes the income of a person living in the U.S. A person cannot be considered a U.S. resident in any year for which he or she has claimed a tax treaty benefit as a resident of a country other than the U.S.

**COMPLETE ITEMS 10 THROUGH 14 ABOUT ALL PERSONS LISTED IN ITEM 3 WHO ARE NOT U.S. CITIZENS AND WHO WANT TO BE CONSIDERED U.S. RESIDENTS FOR TAX PURPOSES.**

10. Enter below the name of all persons listed in item 3 who believe they will have U.S. resident status while living outside the U.S. Also show the number of each person's Permanent Resident Card (sometimes referred to as a Green Card) and the date that card was issued. If any person was not lawfully admitted for permanent residence, show "None" and explain why he or she is a U.S. resident in "REMARKS" on page 3.

NAME	PERMANENT RESIDENT CARD (GREEN CARD) NUMBER	DATE CARD WAS ISSUED

11. Has any person listed in item 10 ever notified the Department of Homeland Security (DHS), formerly the U.S. Immigration and Naturalization Service (INS), by letter or formal application that he or she is, or was, abandoning his or her U.S. residence? ☐ Yes ☐ No
- If "yes," enter below the name of the person(s) and the date such notice was given.

NAME	DATE (MONTH AND YEAR) NOTICE WAS GIVEN TO DHS/INS	NAME	DATE (MONTH AND YEAR) NOTICE WAS GIVEN TO DHS/INS

12. Has any person listed in item 10 been notified by DHS/INS that he or she no longer has U.S. resident status or has his or her Permanent Resident Card been taken by DHS/INS? ☐ Yes ☐ No
- If "yes," give the name of the person(s) and the date he or she was notified, or his or her card was taken, by DHS/INS.

NAME	DATE (MONTH AND YEAR) OF NOTICE OR DATE DHS/INS TOOK THE CARD	NAME	DATE (MONTH AND YEAR) OF NOTICE OR DATE DHS/INS TOOK THE CARD